



# PROPOSED RULE MAKING

**CR-102 (June 2004)**

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

**Agency:** Department of Revenue

☒ **Preproposal Statement of Inquiry** was filed as WSR 03-19-060  
☐ **Expedited Rule Making--Proposed notice** was filed as WSR ; or  
☐ **Proposal is exempt under RCW 34.05.310(4).**

☒ **Original Notice**  
☐ **Supplemental Notice to WSR**  
☐ **Continuance of WSR**

**Title of rule and other identifying information:** (Describe Subject)

Amend Sections: WAC 458-12-050 ((~~Listing of real property--~~)) Omitted property and omitted value.

WAC 458-12-110 ((~~Listing of personalty--Estimate listing penalty~~)) Listing of personal property by the assessor--Penalties for failing to list personal property and for making a false or fraudulent listing.

Repeal Sections: WAC 458-12-095 Listing of personalty--Partial listing.

WAC 458-12-100 Listing of personalty--Omitted property--Omitted value.

WAC 458-12-105 Listing of personalty--Willful failure to list or fraudulent listing--Penalty.

**Hearing location(s):**

Capitol Plaza Building  
 4th Floor - L&P Large Conference Room  
 1025 Union Avenue SE  
 Olympia, Washington

**Submit written comments to:**

Name: James A. Winterstein

Address: Post Office Box 47467  
 Olympia, Washington  
 98504-7467

e-mail: JimWi@dor.wa.gov

fax (360) 586-5543

by (date) November 18, 2004

Date: November 18, 2004 Time: 10:00 a.m.

**Assistance for persons with disabilities:** Contact Sandy Davis no later than 10 days before the hearing date.  
 TTY 1-800-451-7985 or (360) 725-7499

**Date of intended adoption:** November 29, 2004  
 (Note: This is **NOT** the **effective** date)

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** WAC 458-12-050 proposes to amend the existing rule and incorporate portions of the rules proposed for repeal by defining omitted property and omitted value and explaining how the assessor deals with omitted property and value under chapter 84.40 RCW. The rule also explains when the taxes are due on omitted property and value assessments, and the appeal rights of persons affected by these assessments.

WAC 458-12-110 proposes to amend the existing rule and incorporate portions of the rules proposed for repeal by explaining the process for listing and assessing taxable personal property by the assessor when the taxpayer fails or refuses to provide the information to the assessor as required under chapter 84.40 RCW. The rule also explains how and when penalties are imposed and provides examples.

**Reasons supporting proposal:** The two rules update and consolidate information with respect to omitted property and value and provide the information in a clearer and more user-friendly manner.

**Statutory authority for adoption:** RCW 84.08.010 and 84.08.070

**Statute being implemented:** RCW 84.40.040, 080, 085, 130, and 200

**Is rule necessary because of a:**

Federal Law? ☐ Yes ☒ No

Federal Court Decision? ☐ Yes ☒ No

State Court Decision? ☐ Yes ☒ No

If yes, CITATION:

**CODE REVISER USE ONLY**

Filed: October 6, 2004

Time: 10:07 AM

WSR: 04-20-109

**Date**

**Name**

Alan R. Lynn

**Signature**

**Title** Rules Coordinator

The above information was input by DOR.

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

None

**Name of proponent:** (person or organization)

☐ Private

☐ Public

☒ Governmental

**Name of agency personnel responsible for:**

Name	Office Location	Phone
Drafting.....James A. Winterstein	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6117
Implementation.... Peri Maxey	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860
Enforcement..... Peri Maxey	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

X No. Explain why no statement was prepared. A small business economic impact statement is not required for the reason that the rule does not impose any new performance requirement or administrative burden on any small business.

**Is a cost-benefit analysis required under RCW 34.05.328?**

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

X No: Please explain: The proposed rules are not significant legislative rules as defined by RCW 34.05.328.